HONORABLE RICARDO S. MARTINEZ 1 2 3 4 5 6 7 IN THE UNITED STATES DISTRICT COURT 8 FOR THE WESTERN DISTRICT OF WASHINGTON 9 AT SEATTLE 10 MICROSOFT CORPORATION, NO. 2:15-cv-00369 RSM 11 Plaintiff, FOURTH CONSENT MOTION AND ORDER 12 REGARDING CASE SCHEDULE VS. 13 INTERNAL REVENUE SERVICE, 14 Defendant. 15 MICROSOFT CORPORATION, 16 NO. 2:15-cv-00850 RSM Plaintiff, 17 VS. 18 INTERNAL REVENUE SERVICE, 19 20 Defendant. 21 The above-captioned actions are for declaratory and injunctive relief under the Freedom 22 of Information Act ("FOIA"), 5 U.S.C. § 552, as amended, and the Administrative Procedure 23 Act, 5 U.S.C. § 701 et seq. The parties jointly request that these actions remain open and that the 24 25 FOURTH CONSENT MOTION TO EXTEND TIME AND ORDER U.S. Department of Justice, Tax Division Ben Franklin Station, P.O. Box 227 REGARDING CASE SCHEDULE Washington, D.C. 20044 (Case Nos. 2:15-cv-00369, 2:15-cv-00850) 202-616-8994 (Phone)

202-524-6866 (Fax)

Court approve the parties' agreed upon, modified schedule set forth in paragraph 3, below. In support of this request, the parties state the following:

- 1. On September 17, 2021, the Court issued a modified case management order adopting the parties' proposed revised schedule and case management order. Under that schedule, the IRS was required to file a motion for summary judgment by December 3, 2021.
- 2. Counsel for the IRS and Microsoft have had regular discussions over the past months to identify and attempt to narrow the issues for which summary judgment briefing would be necessary. By letters dated September 22, 2021 and November 10, 2021, Microsoft acknowledged that the IRS had addressed some of its concerns, and summarized a variety of outstanding issues it had raised previously regarding the IRS's productions, draft declarations, and draft *Vaughn* indices, including certain exemption claims. The IRS responded to certain of the issues raised by Microsoft by letter dated November 23, 2021. The IRS is in the process of responding to Microsoft's remaining concerns, and the parties are still engaging in good faith negotiations to narrow the issues that may be addressed in summary judgment proceedings.¹
- 3. The IRS accordingly requests, and Microsoft consents, to extend the remaining deadline for the filing of the IRS's motion for summary judgment. The IRS thus requests that the Court adopt a case schedule extending the deadline for filing a motion for summary judgment up to and including January 28, 2022 for both of the above-captioned cases.
- 4. Recognizing that the parties continue to engage in good faith negotiations, the parties agree that evidence of the IRS's efforts to address Microsoft's concerns, including any revisions to previously exchanged declarations or exemption claims, is not admissible to prove that the IRS's search was unreasonable or that the IRS's exemption claims were improper.

¹ As set forth in more detail in the motion in the associated FOIA case also before this Court, 2:15-cv-01605, the IRS is in the process of supplementing its draft revised *Vaughn* index in that case with approximately 3,400 additional entries. The IRS, with Microsoft's consent, has requested an identical extension of time for filing for summary judgment in that case.

The parties jointly request that these actions remain open and that the Court enter 5. 1 2 an order adopting the case schedule proposed in paragraph 3. 3 Respectfully submitted this 2nd day of December, 2021. 4 5 **BAKER & McKENZIE LLP** 6 By: s/Daniel A. Rosen Daniel A. Rosen, NYBA #2790442 7 Pro Hac Vice 452 Fifth Avenue 8 New York, NY 10018 9 Tel: (212) 626-4272 Fax: (212) 310-1600 10 Email: daniel.rosen@bakermckenzie.com 11 Attorney for Plaintiff Microsoft Corporation 12 13 14 15 16 U.S. DEPARTMENT OF JUSTICE 17 By: s/Stephen S. Ho Stephen S. Ho 18 Trial Attorney, Tax Division U.S. Department of Justice 19 Post Office Box 227 Washington, DC 20044 20 Tel: (202) 616-8994 21 Fax: (202) 514-6866 Email: stephen.s.ho@usdoj.gov 22 Attorney for Defendant Internal Revenue Service 23 24 25 FOURTH CONSENT MOTION TO EXTEND TIME AND ORDER U.S. Department of Justice, Tax Division

REGARDING CASE SCHEDULE (Case Nos. 2:15-cv-00369, 2:15-cv-00850) Ben Franklin Station, P.O. Box 227 Washington, D.C. 20044 202-616-8994 (Phone) 202-524-6866 (Fax)

CERTIFICATE OF SERVICE I certify that I served a true and correct copy of the foregoing JOINT MOTION via the Court's electronic case filing system on December 2, 2021. /s Stephen S. Ho STEPHEN S. HO

FOURTH CONSENT MOTION TO EXTEND TIME AND ORDER REGARDING CASE SCHEDULE (Case Nos. 2:15-cv-00369, 2:15-cv-00850)

U.S. Department of Justice, Tax Division Ben Franklin Station, P.O. Box 227 Washington, D.C. 20044 202-616-8994 (Phone) 202-524-6866 (Fax)

1 <u>ORDER</u> 2 It is SO ORDERED this 6th day of December, 2021. 3 4 5 6 RICARDO S. MARTINEZ CHIEF UNITED STATES DISTRICT JUDGE 7 8 Presented by: 9 10 **BAKER & McKENZIE LLP** 11 By: s/Daniel A. Rosen 12 Daniel A. Rosen, NYBA #2790442 Pro Hac Vice 13 452 Fifth Avenue New York, NY 10018 14 Tel: (212) 626-4272 Fax: (212) 310-1600 15 Email: daniel.rosen@bakermckenzie.com 16 Attorney for Plaintiff Microsoft Corporation 17 18 U.S. DEPARTMENT OF JUSTICE 19 By: s/Stephen S. Ho 20 Stephen S. Ho Trial Attorney, Tax Division 21 U.S. Department of Justice Post Office Box 227 22 Washington, DC 20044 Tel: (202) 616-8994 23 Fax: (202) 514-6866 24 Email: stephen.s.ho@usdoj.gov 25 Attorney for Defendant Internal Revenue Service FOURTH CONSENT MOTION TO EXTEND TIME AND ORDER U.S. Department of Justice, Tax Division REGARDING CASE SCHEDULE Ben Franklin Station, P.O. Box 227 Washington, D.C. 20044 (Case Nos. 2:15-cv-00369, 2:15-cv-00850) 202-616-8994 (Phone)

202-524-6866 (Fax)